

48-101-506. Issuance of registration — Renewal — Withdrawal of registration. —

(a) The secretary of state shall examine each application for conformity with the requirements of this part and all relevant rules and regulations.

(b) A renewal of registration shall be made in the same manner as the initial registration. The renewal registration shall be accompanied by the following:

(1) (A) A copy of a financial statement on forms approved by the secretary of state. Such report shall also specifically identify the amount of funds raised and all costs and expenses incidental thereto, all publicity costs, and costs of allocation or disbursement of funds raised. This report shall be signed by at least two (2) authorized officers of the organization, one of whom shall be the chief fiscal officer. Such officers shall certify that such report is true and correct to the best of their knowledge; and

(B) The secretary of state may require, by regulation, a copy of any and all forms required to be filed by the organization with the United States internal revenue service, and any other information the secretary deems appropriate to substantiate how funds were raised and spent by the organization.

(2) The annual report of every charitable organization which received in excess of five hundred thousand dollars (\$500,000) in gross revenue during the most recently completed fiscal year shall be accompanied by:

(A) An audited financial statement, presented in accordance with generally accepted accounting principles which has been examined by an independent certified public accountant for the purpose of expressing an opinion thereon; and

(B) Any and all forms required to be filed by a charitable organization with the United States internal revenue service.

For the purpose of determining gross revenue for this subdivision (b)(2) only, grants received from government agencies and private foundations, designated by the internal revenue service as § 501(c)(3) organizations, shall be excluded.

(3) [Deleted by 2007 amendment.]

(c) The registration renewal statement shall be signed by two (2) authorized officers of the charitable organization, one of whom shall be the chief fiscal officer, and such forms and documents shall be accompanied by a registration renewal fee in accordance with the following schedule:

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For purposes of this subsection (c), “organization's gross revenue” means the latest figures for annual gross revenue from whatever source reported by the organization to the secretary of state pursuant to subsection (b).

(d) Each charitable organization shall file all information required by this part with the secretary of state within six (6) months of the close of its fiscal year. The last day of the sixth month following the month in which the fiscal year of the organization ends shall be the anniversary date of the organization. All registrations shall expire each year on the anniversary date of the organization. Each annual registration application shall be received by the secretary of state on or before the anniversary date. Each charitable

organization shall be required to supplement its registration application during the registration period as changes occur which affect the documentation required by § [48-101-504](#)(a).

(e) For good cause shown, the secretary of state may extend the time for filing a renewal application for a period not to exceed ninety (90) days, during which time the previous registration remains in effect. “Good cause” includes, but is not limited to, filing an application for extension of time to file an exempt organization return with the internal revenue service.

(f) Applications received after the expiration of the current registration period shall be assessed a late fee of twenty-five dollars (\$25.00) for each month, or portion thereof, that the report is late filed. The late filing fee shall accompany every late filed application. In addition to the late fee provided for herein, any organization which files a late application is also subject to the imposition of civil penalties for violation of any portion of this part.

(g) Any person that intends to continue to solicit contributions after its anniversary date and fails to renew its registration by the time of the expiration thereof is in violation of this part.

(h) Any person that ceases solicitation activities after registration must notify the secretary of state of such fact within thirty (30) days after solicitation activities end. Within ninety (90) days after the end of the solicitation activities or ninety (90) days after its fiscal year ends, that person shall file with the secretary financial documentation, pursuant to subsection (b).

[Acts 1976, ch. 735, § 4; T.C.A., § 48-2204; Acts 1989, ch. 285, §§ 10, 11; 1993, ch. 252, § 14; 1994, ch. 667, §§ 17, 18; T.C.A., § 48-3-506; Acts 1996, ch. 907, § 7; 1997, ch. 227, §§ 1-3; 2001, ch. 97, § 1; 2007, ch. 523, §§ 13-16, 37.]

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